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19 41 **File No.** Tobacco II/41

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Legal **DEPARTMENT**

B **BRANCH**

**Subject:**

Rules and Notifications under the Tobacco Duty (Town of Bombay) Act 1857

**File No.** Tobacco II/41

'Std.' Sectt. Slip 24 B e.

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V.V.K.
20/4/1956.

4-5-56

Office of the R.L.A.

A revised draft notification is sent herewith.

Sd/-P.N.M.
O.C. 22/2

For Remembrancer of Legal Affairs.

U.O. to R.D. No., 1723 dated the 25th February 1941.

V.V.K.
20/4/56.

NOTIFICATION

Revenue Department,

Bombay Castle, 1941.

No. :- The following draft of a notification which it is proposed to issue in exercise of the powers conferred by section 11 of the Tobacco Duty(Town of Bombay) Act, 1857 (IV of 1857) , is published as required by section 20-A of the said Act, for the information of all persons likely to be affected thereby, and notice is hereby given that the said draft will be taken into consideration by the Government of Bombay on or after .....

.....1941.

2. Any objections or suggestions which may be received by the Secretary to Government Revenue Department , from any person with respect to the said draft before the date aforesaid will be considered by the Government of Bombay.

Draft Notification.

No. :- In exercise of the powers conferred by section 11 of the Tobacco Duty ( Town Bombay) Act, 1857 (IV of 1857), the Government of Bombay is pleased to amend the Tobacco Duty (Town of Bombay), Rules, 1938, published in Government Notification in the Revenue Department No.460/33-XIX, dated the 26th July 1938, as follows, namely:-

UU K
20/11/56.

In the said Rules, in condition 14 in the license forms A, B, and C, in condition 15 in the license form D and in condition 8 in the licenses forms, after the figures, words, brackets and letters " 12 midnight (S.T. )" the following shall be inserted, namely:-

" or such hour as may be fixed by or under the provisions of the Bombay Shops and Establishments Act, 1939(Bom.XXIV of 1939), or any other law for the time being in force whichever is earlier."

By order of the Governor of Bombay,

Secretary to Government.

V.V.K.
20/4/1956.

~~211~~
7/1/41.

Office of the R.L.A.

A revised draft notification in place of the draft notification at pages 8-10 ante is sent herewith. It appears necessary to supersede the Revenue Department Notification No. 4845, dated 18th July 1902. The revised draft provides accordingly.

2. The view taken by the Commissioner of excise at page 8 ante that an amendment of section 9 is necessary for the purpose of delegating to the other officers the power of the Commissioner to issue transport permits is correct.

Attention in this connection is invited to R.L.A.'s opinion No. 1708, dated 22nd February 1941. The provisions of section 9 relate to levy of duty on the import of tobacco andlegislation for amendment of this section as proposed will have to be undertaken by the Government of India as the matter falls under entry No.44 in list I of the Seventh Schedule to theGovernment of India Act. As suggested in the opinion of the R.L.A. referred to above, the Revenue Department should ascertain from the Government of India whether it is prepared to undertake legislation for amendment of this section also on the lines suggested by the Commissioner of Excise.

Sd/- [illegible] R.N.
5/3
O.C.
for Remembrancer of Legal Affairs.

U.O. to R.D. No. 1993 , dated the 6th March 1941.

~~V.V.K.~~
20/4/5[illegible].

NOTIFICATION.

Revenue Department

Bombay Castle, 1941.

No. . In exercise of he power conferred by se tions 7,11,14,15,16,17, and 19 of the Tobacco Duty (Town of Bombay) Act, 1857 (IV of 1857), and in supersession of Government Notification in the Revenue Department No.4948 d ted the 18th July 1902 the Gove nment of Bombay is pleased to empower the Schedule appended hereto to exercise the powers under the provisions of the said Act respectively s ecified against them in column 2 of the said Schedule.

The Tobacco Duty (Town of Bombay.)

Act, 1857 (IV of 1857).

Schedule.

| Officer. | Provisions of the Act. |
|---|---|
| 1 | 2 |
| (1) Collector of Bombay. | Sections 7,11,14,15,16,17, and 19. |
| (2) Superintendent of Excise in charge Tobacco Department, Bombay. | Sections 7,11,14,15,16,17, and 19. |
| (3) Supervisor, Tobacco Department, Bombay. | Sections 7,11 (so far as the grant of Temporary or Auctioneer's license is concered), 15,and 17 |
| (4) Inspectors, Assistant Inspectors and sub-Inspectors of the Excise and Tobacco Departments, Bombay. | Sections 15and 17. |

(5) Petty officers (Jamadars, Havildars and Naiks) and Constables of the Excise and Tobacco Department, Bombay. — Section 17.

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By order of the Governor of Bombay,

Secretary to Government.

V.V.K.
20/4/1956.

Revenue Department
Bombay Castle, 194).

No.460/33/6640. The following draft of a notification which it is proposed to issue in exercise of the powers conferred by sub-section (1) and clauses (a),(b) (c) and (d) of sub-section (2) of section 27 of the Bombay (District) Tobacco Act, 1933 (Bom. II of 1933), is published as required by sub-section (3) of the said section 27, for the information of all persons likely to be affected thereby, and notice is hereby given that the said draft will be taken into consideration by the Government of Bombay on or after the date aforesaid, will be considered by Government.

The Bombay (District) Tobacco Act, 1933.

To be filled in by R.D.

Draft Notification.

No. In exercise of the powers conferred by sub-section (1) and clauses (a),(b),(c)and (d) of sub-section (2) of section 27 of the Bombay (District) Tobacco Act, 1933 (Bom.II of 1933), the Government of Bombay is pleased to amend the Bombay (District) Tobacco Sales Rules, 1938, published in Government Notification in the Revenue Department, No.460/33 XVIII(a) dated the 25th August, 1938, as follows, namely:---

The Bombay (District) Tobacco Act, 1933.

Rule 5 of

In the said rules after clause (a) the following new clause shall be inserted, namely:-

"(aa) that the holder shall not manufacture, prepare, manipulate or otherwise transform any form of tobacco:

Provided that the Collector or a Tobacco Officer may exempt any holder, whose proceeds from the sale of tobacco do not exceed on an average Re.2 per day, from the restriction imposed by this condition."

By order of the Governor of Bombay,

V.S.Bhide,
Secretary to Government.

For publication in Part I-B of the Bombay Government Gazette

To be returned with 50 copies of the notification.

Secretary to Government.

V.V.K.
20/4/56.

12038
28/10/1941.

Office of the Collr.

Draft notification at pages 5-6 ante:- The draft notification provides for a new condition to be inserted in the license forms A and B appended to the Tobacco Duty (Town of Bombay) Rules, 1938. The condition provides that the Collector may in his discretion grant to recognised institutions and approved organisations a special authorisation for the transport of tobacco within the limits of the Town and Island of Bombay meant for private domestic use only. This power cannot be conferred on the Collector by inserting conditions in the licenses granted under the Act. Section 9 of the Tobacco Duty (Town of Bombay), Act, 1867, provides that it shall not be lawful to remove any tobacco from one place to another within the Town of Bombay without a permit from the Commissioner of Customs, Salt and Opium. Section 20B of the Act provides that the powers and authorities conferred on the Commissioner of Customs, Salt and Opium are thereby conferred on and shall be exercised respectively by the Commissioner of Excise and such officers as Government may from time to time by general or special order appoint in that behalf. The object in view, Viz. to empower the Collector to grant the authorisations for the transport of tobacco to certain institutions ~~for the transport of tobacco to certain~~ and organisations can therefore be achieved by issuing an order under section 20B appointing the Collector to exercise this power conferred on the Commissioner under the provisions of section 9 of the Act. In view of the words "or to the like effect "used in section 9 it will be possible for Government to lay down a special form of permit for such cases as proposed. It may incidentally be pointed out that the expression "recognised institutions and approved organisations " used in the draft notification is vague and illdefined and has to be clarified.

2. As regards the form of special permit proposed by the Commissioner of Excise, it may be pointed out that under section 9 the permit granted under that section can remain in force only between sunrise and sunset of the day for which it is granted. A general permit remaining in force till the end of the financial year cannot therefore be granted.

O.C. Sd/- P.P. 25//11
Remembrancer of Legal Affairs

U.O. to R.D. No. 10157 dated the 25th November 1941.

V.V.K. 2./4/86.